



Helping 501(c)(3) organizations with
charitable contributions (a primer)

Exempt Organizations



Slide presentation

1. To access slide presentation, go to the IRS Charities and Nonprofits webpage, click on Calendar or Events and access the Phone Forums page
2. Or go directly to directly the phone forums page via: **www.irs.gov/Charities-&-Non-Profits/Phone-Forums-Exempt-Organizations**



Preliminaries

- Presentation will be posted on the phone forums page in three weeks
- 1 CE credit = at least 50 minutes
- Certificates emailed in three weeks
- No live questions
- Send questions to tege.eo.ceo@irs.gov
- Answers will be posted in 3 weeks

Today's presenters



Ellen Berick



La Vonne Fischer



Agenda topics

- Examples of a qualified/nonqualified organization
- Charitable donations allowed by the IRS
- Acceptable non-cash contributions
- Vehicle donation rules
- Required written acknowledgement for donation
- When significant intervening use applies
- Donors' recordkeeping responsibilities
- Disaster relief summary



What's a charitable contribution?

A donation or gift to, or for the use of, a qualified organization that is voluntary and made without getting, or expecting to get, anything of equal value.



Qualified Organizations

1. Any 501(c)(3) is a qualified organization
2. It must be organized and operated only for charitable, religious, scientific, literary or educational purposes, or for the prevention of cruelty to children or animals
3. Certain organizations that foster national or international amateur sports competition also qualify

Examples

- Churches, synagogues, temples, mosques, and other religious organizations
- Federal, state, and local governments
- Nonprofit schools and hospitals
- War veterans groups
- Expenses paid for a sponsored student living with you



Non-qualified organizations

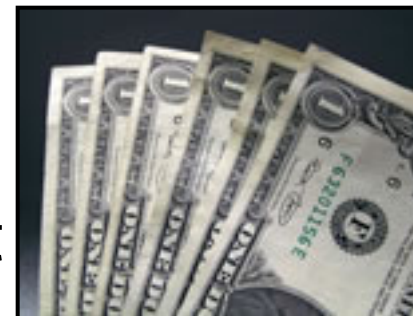
- Civic leagues, social and sports clubs, labor unions
- Foreign organizations
- Groups operated for personal profit
- Homeowners' associations
- Individuals
- Political groups or candidates for public office
- Employee association





Types of charitable contributions

- If an organization is a qualified organization, it can receive contributions of money or property
- A contribution can't be set aside for use by a specific person
- Under federal law, an existing qualified organization generally must be given full control and authority over the use of donated funds



Note: The value of a person's time or services is not deductible.

Fair Market Value

- Fair market value (FMV) is the price at which property would change hands between a buyer and a seller – neither being forced to buy or sell and both having reasonable knowledge of all the necessary facts
- The donor's basis in property is generally what he or she paid for it. It is to be considered along with the FMV of an item when determining one's deduction



Examples – Depreciable property

Property that depreciates in value:

- Clothing
- Furniture
- Appliances
- Cars





Ordinary Income Property

For income tax purposes, ordinary income property is property for which donors would have recognized ordinary income or short-term capital gain had they sold it at FMV on the date it was contributed

Examples include:

- inventory,
- works of art created by the donor,
- manuscripts prepared by the donor, and
- capital assets held for one year or less

Example



The donor donates stock held for five months to your church. The FMV of the stock at time of donation is \$1,000, but the donor paid only \$800. Because the \$200 of appreciation would be short-term capital gain if the donor sold the stock, the donor's deduction is limited to \$800 (FMV minus appreciation)

Capital gain property/assets

- For income tax purposes, capital gain property is property/assets for which donors would have recognized long-term capital gain had they sold it at FMV on the date of the contribution
- Capital gain property includes capital assets held for more than one year
- Capital gain property includes most items of property that donors own and use for personal purposes or investment



Examples

- Stocks/bonds
- Jewelry
- Coin or stamp collections
- Collectible cars
- Furniture





Capital gain property/value

- Donors may deduct the FMV for a contribution of capital gain property
- In certain situations, the contribution must be reduced by the amount that would have been long term capital gain if the property had been sold at its fair market value.
- Please see Capital Gain Property in Publication 526 for an expanded list of these situations.



50% limit organization

- A 50% limit organization is one in which a donor may deduct contributions of up to 50% of the donor's adjusted gross income.
- An organization will be able to tell the donor whether it is a 50% limit organization.
- The tax rules reduce the amount of deduction allowed for capital gain property.



20%, 30% and 50% limits



- A donor may not deduct more than 50% of his adjusted gross income to 50% limit organizations for the taxable year
- A separate 30% limitation applies to contributions to all qualified organizations that aren't 50% limit organizations
- A 20% limit applies to all contributions of capital gain property to or for the use of qualified organizations that are not 50% limit organizations
- Please see Publication 526 for further information



More on special 30% limit

1. The special 30% limit for capital gain property is separate from the other 30% limit
2. The deduction of a contribution subject to one 30% limit does not reduce the amount donors can deduct for contributions subject to the other 30% limit
3. The total you deduct can't be more than 50% of your adjusted gross income



Example: Capital gain property

- The donor's adjusted gross income is \$50K. During the year, the donor gave capital gain property with a FMV of \$15K to a 50% limit organization
- The donor chooses not to reduce the property's FMV by its appreciation in value. The donor also gave \$10K cash to a qualified organization that is not a 50% limit organization
- The \$15K contribution of property is subject to the special 30% limit. The \$10K cash contribution is subject to the other 30% limit
- Both contributions are fully deductible because neither is more than the 30% limit that applies (\$15K in each case) and together they are not more than the 50% limit (\$25K)

Question

How can I determine if my entity is a 50% limit organization?





Answer

- You should be able to determine whether you're a 50% limit organization from your Determination Letter. You can also call the IRS's toll-free line at **1-877-829-5500** to find out if your organization is a 50% limit organization.
- You don't have to issue a written acknowledgement if your organization receives contributions, services or goods from another tax-exempt organization.
- The value of a person's time or services is not deductible.



Value exceeding donor benefit

Example

Donor pays \$65 for a ticket to a dinner dance at a church. The entire \$65 payment goes to the church. The ticket to the dinner dance has a FMV of \$25. The donor is aware that the ticket's value is less than the payment. The church must state the value of the dinner on the ticket or by other written means in order for the donor to correctly deduct subtract the value of the benefit received (\$25) from the total payment (\$65). The donor can deduct \$40 as a charitable contribution to the church.



Questions

In our example on slide 25, the FMV of the \$65 dinner/dance ticket was \$25.

- What factors should the charity use to determine the FMV?
- If the food and entertainment are donated – with no direct cost to the organization – can the entire payment be deductible?



Answer

If a catering company donates services and goods to your organization, it is different transaction from patrons attending the event.

- Investigate what the fair market value of the catering company's services and goods donated to you and use that to establish how much of your ticket price is deductible and the amount attributed to your event
- Services and goods donated to your organization bear no relationship to fair market value of the sponsored events with a charitable component



Value exceeding donor benefit

Example

The donor pays \$40 to see a special showing of a movie for the benefit of a qualified organization. Printed on the ticket is “Contribution—\$40.” If the regular price for the movie is \$8, the charity must disclose the contribution is \$32 (\$40 payment – \$8 regular price).



Contribution equal/donor's benefit

Example

At a fundraising auction conducted by a charity, the donor pays \$600 for a week's stay at a beach house. The amount paid is no more than the fair rental value. The donor has not made a deductible charitable contribution.



Donating clothing, household items

- A donor can contribute property to a qualified organization
- A donor can't take a deduction for clothing or household items unless the clothing or household items are in good used condition or better
- **Exception:** A donor can take a deduction for a contribution of an item of clothing or a household item that is not in good used condition or better if the FMV deducted is more than \$500 and includes a qualified appraisal



Car and truck donations

- Accepting car and truck donations has become a common way for charities to raise funds
- Many charities accept donations of used cars and trucks as part of their fundraising activities
- Rules for how much a donor can deduct and the reporting and recordkeeping requirements have changed
- Reporting requirements involve what the charity does with the vehicle, and its claimed value



Vehicle donation program (by agent)

Guidelines:

- Establish an agency relationship with the for-profit entity for the charity's benefit
- Charity should maintain program oversight
- Charity should review all contracts, establish rules of conduct, choose or change program operators, approve/change advertising
- Charity should examine the program's books and records



Charity vehicles sold by a for-profit

- Charity receives either a flat fee or a percentage of the proceeds from the sale of the vehicles
- Charity has no control over the for-profit entity's activities
- Donors' contributions (transfers) are made to the for-profit entity and not to the charity
- Charity cannot license its right to receive tax-deductible contributions



Good advice

Remember, a charity can't license its right to receive tax-deductible contributions. The for-profit entity and the charity must not mislead the public by stating that contributions may be deductible (for example, by providing a written acknowledgment that the "contribution" is deductible).

Contemporaneous acknowledgement

Charity is required to provide a contemporaneous written acknowledgment to the donor, such as Form 1098-C, *Contributions of Motor Vehicles, Boats, and Airplanes*.

All acknowledgments must include:

- Donor's name and taxpayer identification number
- Vehicle identification number
- Date of the contribution



Vehicle for \$500-plus by charity

The written acknowledgement must include:

- Statement certifying the vehicle was sold in an arm's length transaction between unrelated parties
- Date the vehicle was sold
- Gross proceeds received from the sale
- Statement the donor's deduction may not exceed the gross proceeds from the sale





Written acknowledgement

- Statement that no goods or services were provided by the charity in return for the donation
- Description and good faith estimate of the value of goods or services, if any, that the charity provided in return for the donation



Significant intervening use

- To qualify as significant intervening use, the charity must use the vehicle to substantially further its regularly conducted charitable activities – and the use must be considerable
- There is no significant intervening use if the charity's use is incidental or not intended at the time of the contribution



Written acknowledgment

- A statement certifying the charity intends to make a significant intervening use of the donated vehicle
- Detailed statement of the intended use
- Detailed statement of the duration of that use
- Certification the vehicle will not be sold before completion of the use



Examples

1. An individual donates a used van to a charity that delivers meals to needy individuals. The charity only uses the vehicle a few times to deliver meals and then sells the vehicle. Because the charity's use was infrequent and incidental, it does not qualify as significant intervening use.
2. The charity uses the van to deliver meals every day for one year. This use qualifies because it is significant and substantially furthers the charity's regularly conducted activity of delivering meals to needy individuals.



Improvement of vehicle's value

- A statement charity intends to improve donated vehicle
- Detailed description of the intended material improvement
- Certification the vehicle will not be sold before completion of the improvement

What improvements do not include

- Routine maintenance & cleaning
- Minor repairs
- Paint or other types of finishes (such as rust proofing or wax)
- Removal of dents and scratches
- Cleaning or repair of upholstery
- Installation of theft deterrent devices



Giving/selling vehicle to needy person

- The charity intends to give or sell the vehicle to a needy individual at a price significantly below FMV
- The gift or sale underscores the charity's charitable purpose of relieving the poor and distressed





Non charitable contributions

- A contribution to a specific individual
- A contribution to a nonqualified organization
- Part of a contribution from which the donor received or expected to receive a benefit
- Value of contributed time or services
- Donor's personal expenses
- Qualified charitable distribution from an IRA
- Appraisal fees
- Certain contributions of partial interests in property



Recordkeeping

- Cash contributions
- Noncash contributions
- Out of pocket expenses when donating services



Cash contributions

A donor can't deduct a cash contribution unless the donor keeps one of the following:

- A bank record showing the name of the qualified organization, date, and amount of the contribution
- A receipt from the qualified organization showing the name of the organization, date, and amount of the contribution
- Payroll deduction records, such as pay stub, Form W-2, or pledge card



Noncash contributions

For a contribution not made in cash, the records a donor must keep depend on whether the donor's deduction for the contribution is:

- Less than \$250
- At least \$250, but not more than \$500
- Deductions over \$500 but not over \$5000
- Deductions over \$5000



Non-cash contributions < \$250

1. Name of the charitable organization
2. Date and location of the charitable contribution
3. A reasonably detailed description of the property





Deductions > \$250, less than \$500

- The acknowledgment must contain the information in items (1) through (3) under deductions
- The acknowledgment must be in writing
- It must include:
 - a. Description
 - b. Any goods/services
 - c. Description and good faith estimate

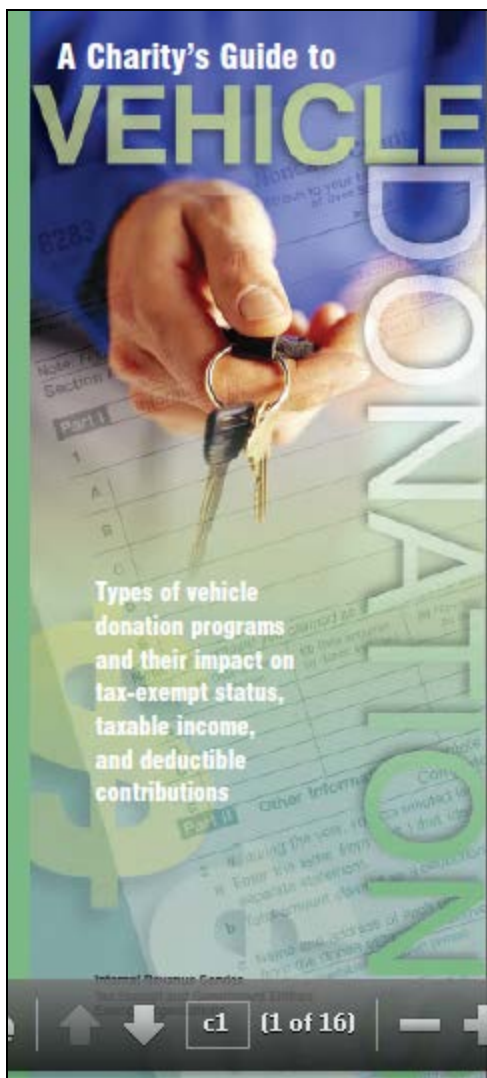




Deductions over \$5,000

- If the donor claims a deduction of more than \$5,000 for a contribution of one item or of a group of similar items, the donor must have the acknowledgment and written records
- The donor must also obtain a qualified appraisal of the donated property
- See deductions of more than \$5,000 in Publication 561

Publications on car donations



- **Publication 4302, A Charity's Guide to Car Donations**
- **Publication 4303, A Donor's Guide to Car Donations**
- Both are available on IRS.gov under the Forms & Pubs section

Insubstantial goods and services

- FMV of the benefits received does not exceed the lesser of 2% of the payment or \$102
- The payment is at least \$51, the only items provided bear the organization's name or logo and the cost of these items is \$10.20.
- Free, unordered low-cost articles are considered insubstantial.



Insubstantial membership benefit

- Free or discounted admissions to the charitable organization's facilities or events
- Discounts on purchases from the organization's gift shop
- Free or discounted parking
- Free or discounted admission to member-only events sponsored by an organization, where a per-person cost (not including overhead) is within the "low-cost articles" limits



Religious benefits exception

- If a religious organization provides only “intangible religious benefits” to a contributor, the acknowledgment does not need to describe or value those benefits
- Intangible religious benefits are provided by a tax-exempt organization operated exclusively for religious purposes, and aren’t usually sold in commercial transactions outside a donation (gift) context





Examples

- Admission to a religious ceremony and a *de minimis* tangible benefit, such as wine used in a religious ceremony
- Benefits that are not intangible religious benefits include education leading to a recognized degree, travel services, and consumer goods



Charitable contribution resources

- For information on applying for tax-exemption, go to *Applying for Tax Exempt Status* on [irs.gov](https://www.irs.gov)
- For specific information on disaster relief, get a copy of Publication 3833 via the Forms & Pubs page on [IRS.gov](https://www.irs.gov)



More resources

- www.irs.gov/Charities-&-Non-Profits
- www.stayexempt.irs.gov/
- www.irs.gov/Charities-&-Non-Profits/Publications-and-Notices-for-Exempt-Organizations, which include:
 1. Publication 526, *Charitable Contributions*, www.irs.gov/pub/irs-pdf/p526.pdf
 2. Publication 1771, *Charitable Organizations: Substantiation and Disclosure Requirements*, www.irs.gov/pub/irs-pdf/p1771.pdf.



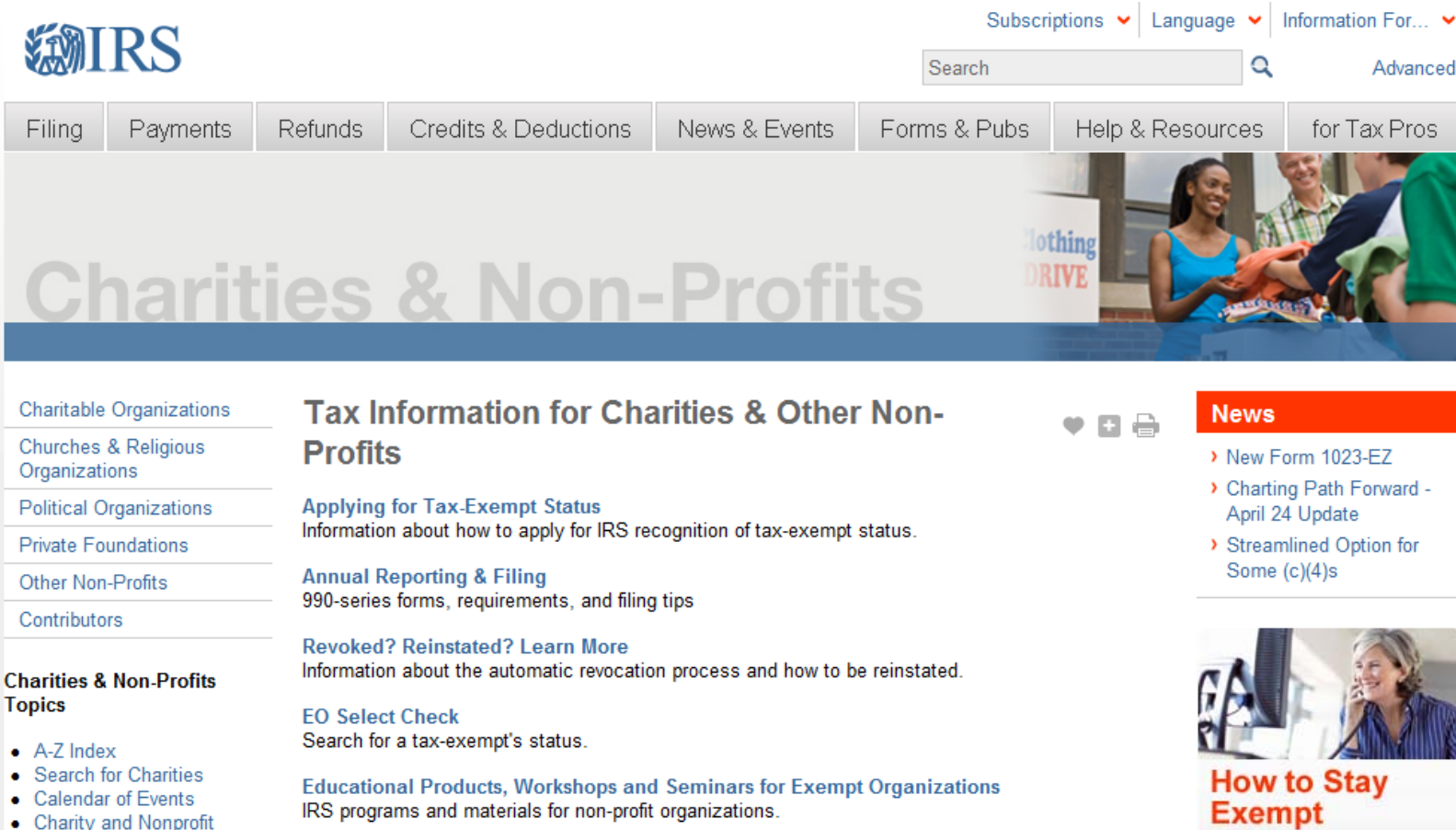
IRS Website

The screenshot shows the IRS website homepage. At the top left is the IRS logo. To its right are links for Subscriptions, Language, and Information For... followed by a search bar and an 'Advanced' link. Below this is a navigation bar with tabs for Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, Help & Resources, and for Tax Pros. A row of four large buttons follows: 'File Your Tax Return' (with a man's photo), 'Get Your Refund Status' (with a woman's photo), 'Pay Your Tax Bill' (with a man's photo), and 'IRS.gov En Español' (with a woman's photo). Below these are four main content columns. The first column, 'Forms and Pubs', lists various forms like 1040, 1040EZ, W-4, W-9, 1099-MISC, 2290, 7004, Tax Table, Pub 15, and Pub 17, with a 'More ...' link. The second column, 'Hot Topics', lists tools like the FATCA FFI List Search Tool, notices, Form 2290 deadline, employer ID numbers, and Affordable Care Act provisions, also with a 'More ...' link. The third column, 'Tools', lists options for needing more time to pay, checking amended return status, finding answers, getting transcripts, and requesting electronic filing PINs, with a 'More ...' link. The fourth column, 'Filing & Payment', features logos for 'where's my refund?', 'freefile', 'irs e-file', and 'EFTPS'. Below the 'Forms and Pubs' column is a 'News' section with headlines about the new annual filing season and the highway use tax return due date. To the right of the 'News' section is a 'Tax Scams' tab, a 'Taxpayer Rights' tab, and a highlighted 'Offshore Program' tab. Under the 'Offshore Program' tab is a section titled 'Offshore Assets' with a world map graphic and text about the 'Offshore Voluntary Disclosure Program' which has been revised, and 'Changes to Offshore Programs'. To the right of this is a 'Social Media' section with a video thumbnail showing a woman speaking.

The IRS website contains a wealth of information for individuals, businesses and tax professionals.



Charities & Non-Profits



The screenshot shows the IRS website's 'Charities & Non-Profits' section. At the top, there's a navigation bar with links for Subscriptions, Language, and Information For... A search bar and an 'Advanced' link are also present. Below this is a horizontal menu with categories: Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, Help & Resources, and for Tax Pros. The main header area features a large banner with the text 'Charities & Non-Profits' and an image of people at a 'Nothing But a Good Thing' drive. The left sidebar contains a list of links: Charitable Organizations, Churches & Religious Organizations, Political Organizations, Private Foundations, Other Non-Profits, Contributors, Charities & Non-Profits Topics, and an A-Z Index. The main content area is titled 'Tax Information for Charities & Other Non-Profits' and includes sections for 'Applying for Tax-Exempt Status', 'Annual Reporting & Filing', 'Revoked? Reinstated? Learn More', 'EO Select Check', and 'Educational Products, Workshops and Seminars for Exempt Organizations'. On the right, there's a 'News' section with links to 'New Form 1023-EZ', 'Charting Path Forward - April 24 Update', and 'Streamlined Option for Some (c)(4)s'. Below the news is a small image of a woman on a phone and a section titled 'How to Stay Exempt'.

IRS

Subscriptions | Language | Information For... | Search | Advanced

Filing | Payments | Refunds | Credits & Deductions | News & Events | Forms & Pubs | Help & Resources | for Tax Pros

Charities & Non-Profits

Charitable Organizations
Churches & Religious Organizations
Political Organizations
Private Foundations
Other Non-Profits
Contributors

Charities & Non-Profits Topics

- A-Z Index
- Search for Charities
- Calendar of Events
- Charity and Nonprofit

Tax Information for Charities & Other Non-Profits

Applying for Tax-Exempt Status
Information about how to apply for IRS recognition of tax-exempt status.

Annual Reporting & Filing
990-series forms, requirements, and filing tips

Revoked? Reinstated? Learn More
Information about the automatic revocation process and how to be reinstated.

EO Select Check
Search for a tax-exempt's status.

Educational Products, Workshops and Seminars for Exempt Organizations
IRS programs and materials for non-profit organizations.

News

- New Form 1023-EZ
- Charting Path Forward - April 24 Update
- Streamlined Option for Some (c)(4)s

How to Stay Exempt


You can also use the web address www.irs.gov/charities typed directly into your browser's address window to access this page.



A-Z Site Index



Subscriptions ▾ | Language ▾ | Information For... ▾

Search  Advanced

Filing | Payments | Refunds | Credits & Deductions | News & Events | Forms & Pubs | Help & Resources | for Tax Pros

Charitable Organizations

Churches & Religious Organizations

Political Organizations

Private Foundations

Other Non-Profits

Contributors

Charities & Non-Profits Topics

- [A-Z Index](#)
- [Search for Charities](#)
- [Calendar of Events](#)
- [Charity and Nonprofit Audits](#)
- [Free e-Newsletter](#)
- [Online Training](#)
- [Life Cycle](#)
- [Taxpayer Bill of Rights](#)

Charities and Nonprofits A-Z Site Index



([A-E](#))

([F-J](#))

([K-O](#))

([P-T](#))

([U-Z](#))

A

- [Abusive Tax Avoidance Transactions](#)
- [Academic Institutions Initiative](#)
- [Accountable Care Organizations \(ACOs\) and the Medicare Shared Savings Program \(MSSP\)](#)
- [Action Organizations](#)
- [Advance Approval of Grantmaking Procedures](#)
- [Advance Ruling Process Elimination](#)
- [Advisory Committee on Tax Exempt and Government Entities \(ACT\) Reports](#)
- [Affirmation Letters](#)
- [Affordable Care Act of 2010 \(ACA\)](#)
 - [Affordable Care Act Tax Provisions](#)
 - [Affordable Care Act Information for Exempt Organizations](#)
 - [New Requirements for 501\(c\)\(3\) Hospitals](#)
 - [News Releases, Multimedia, Published Guidance](#)
 - [Small Business Health Care Tax Credit](#)
- [Agricultural and Horticultural Organizations - 501\(c\)\(5\)](#)
- [Annual Electronic Filing Requirement of Small Exempt Organizations \(ePostcard\) see e-Postcard](#)
- [Annual Information Return see filing requirements](#)



EO Select Check



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Search



Advanced

Filing

Payments

Refunds

Credits & Deductions

News & Events

Forms & Pubs

Help & Resources

for Tax Pros

Charitable Organizations

Churches & Religious
Organizations

Political Organizations

Private Foundations

Other Non-Profits

Contributors

EO Select Check



Exempt Organizations Select Check is an on-line search tool that allows users to search for and select an exempt organization and check certain information about its federal tax status and filings. It consolidates three former search sites into one, providing expanded search capability and a more efficient way to search for organizations that:

- Are eligible to receive tax-deductible charitable contributions (**Publication 78 data**). Users may rely on this list in determining deductibility of their contributions (just as they did when Publication 78 was a separate electronic publication rather than part of *Select Check*).
Updated data posting date: 8-11-2014
- Have had their tax-exempt status automatically revoked under the law because they have not filed Form 990 series returns or notices annually as required for three consecutive years (**Auto-Revocation List**).
Updated data posting date: 8-11-2014
- Have filed a Form 990-N (**e-Postcard**) annual electronic notice. (Most small exempt organizations whose annual gross receipts are normally \$50,000 or less are required to electronically submit Form 990-N, unless they choose instead to file a completed Form 990 or Form 990-EZ.)
Updated data posting date: 9-4-2014

[A tip for organizations and donors about the timing of data updates.](#)

In addition to searching for a particular organization, users may download a complete list of each of the three types of organizations through *Exempt Organizations Select Check*.

EO Select Check is a one-stop page to search, sort, select and check information on certain types of exempt organizations.



EO Select Check databases



[Exempt Organizations Select Check Home](#)

Exempt Organizations Select Check

Click on one of the buttons below to search for:

1. Organizations eligible to receive tax-deductible charitable contributions (Pub. 78 data),
2. Organizations whose federal tax exemption was automatically revoked for not filing a Form 990-series return or notice for three consecutive years, or
3. Form 990-N (e-Postcard) filers and filings.

Limit search to organizations that (select only one):

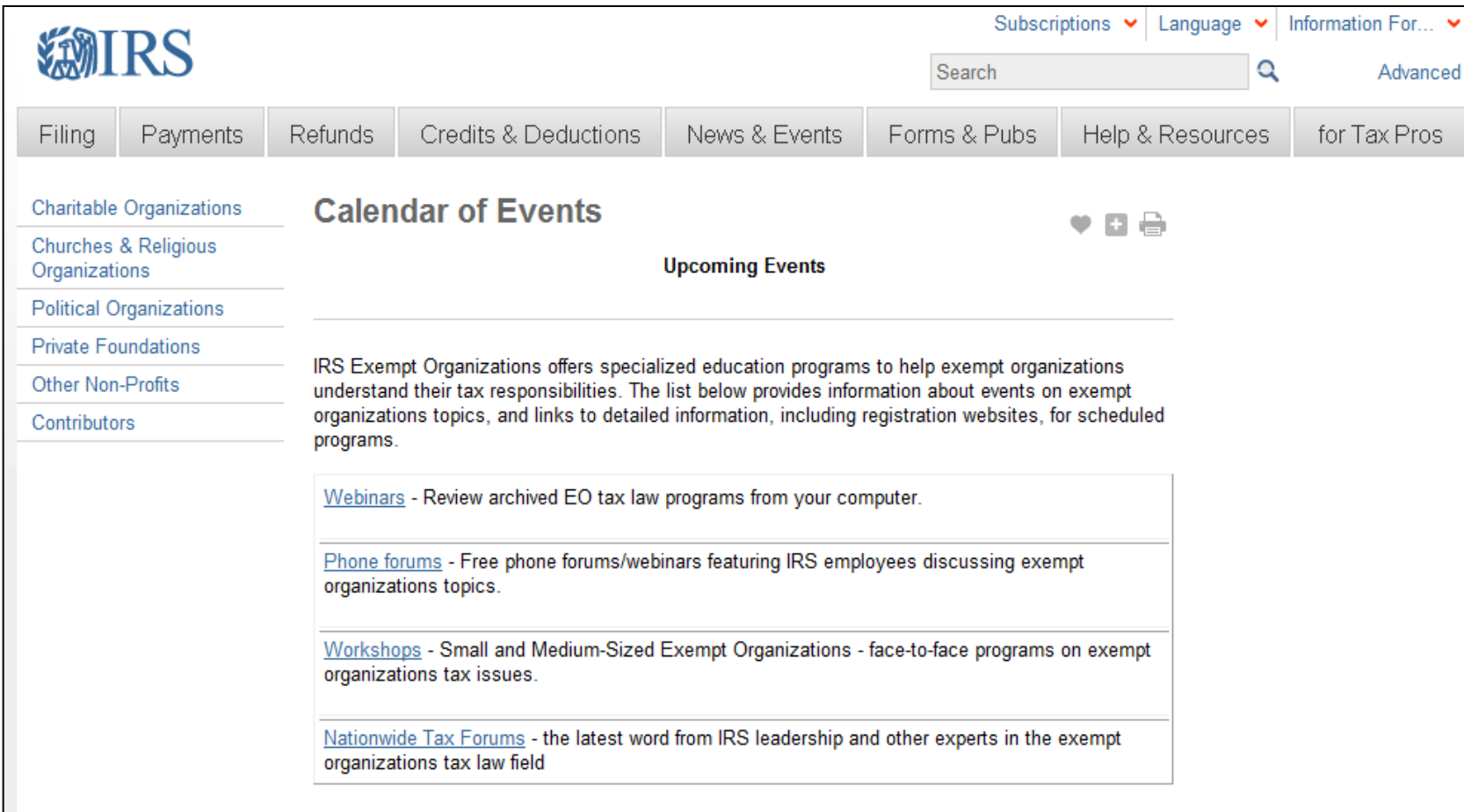
- ☐ [Are eligible to receive tax-deductible charitable contributions](#) ☐ [Were automatically revoked](#) ☐ [Have filed Form 990-N \(e-Postcard\)](#)

Note: To search for other information on the IRS website, please use the site search located on the top right of your screen.

There are three databases on *EO Select Check*.



Calendar of Events



The screenshot shows the IRS website's 'Calendar of Events' page. At the top, there's a navigation bar with links for Subscriptions, Language, and Information For... A search bar is also present. Below the navigation bar, a horizontal menu contains links for Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, Help & Resources, and for Tax Pros. The 'Calendar of Events' section is highlighted. On the left, a sidebar lists categories: Charitable Organizations, Churches & Religious Organizations, Political Organizations, Private Foundations, Other Non-Profits, and Contributors. The main content area is titled 'Calendar of Events' and 'Upcoming Events'. It features a paragraph about IRS Exempt Organizations offering specialized education programs. Below this, there are four sections, each with a link and a description: 'Webinars' (Review archived EO tax law programs), 'Phone forums' (Free phone forums/webinars featuring IRS employees), 'Workshops' (Small and Medium-Sized Exempt Organizations - face-to-face programs), and 'Nationwide Tax Forums' (the latest word from IRS leadership and other experts).

IRS

Subscriptions Language Information For...

Search Advanced

Filing Payments Refunds Credits & Deductions News & Events Forms & Pubs Help & Resources for Tax Pros

Charitable Organizations

Churches & Religious Organizations

Political Organizations

Private Foundations

Other Non-Profits

Contributors

Calendar of Events

Upcoming Events

IRS Exempt Organizations offers specialized education programs to help exempt organizations understand their tax responsibilities. The list below provides information about events on exempt organizations topics, and links to detailed information, including registration websites, for scheduled programs.

[Webinars](#) - Review archived EO tax law programs from your computer.

[Phone forums](#) - Free phone forums/webinars featuring IRS employees discussing exempt organizations topics.

[Workshops](#) - Small and Medium-Sized Exempt Organizations - face-to-face programs on exempt organizations tax issues.

[Nationwide Tax Forums](#) - the latest word from IRS leadership and other experts in the exempt organizations tax law field

The Calendar of Events educational activities are specially designed for the tax-exempt community.



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for Tax Pros

Charitable Organizations

Churches & Religious
Organizations

Political Organizations

Private Foundations

Other Non-Profits

Contributors

Current Edition of Exempt Organizations Update



EO Update is a periodic newsletter with information for tax-exempt organizations and tax practitioners - attorneys, accountants, and others - who represent them, from Exempt Organizations (Tax-Exempt and Government Entities) at the IRS.

Issue	Highlights	Release Date
2014-15	<ol style="list-style-type: none">1. Register for IRS phone forum this Thursday: Essential Information for 501(c)(8) and 501(c)(10) Fraternal Organizations2. IRS "Taxpayer Bill of Rights" Available in six languages; 10 Key Rights Outlined in Updated Publication 13. Register for EO workshops	8/20/2014

Browse the newsletter [archive](#) or [subscribe](#) to future editions.

EO Update is a free periodic electronic newsletter with information for tax-exempt organizations and tax practitioners.



Stay Exempt

Welcome to Stay Exempt
an IRS site created especially
for 501(c)(3) organizations

How to apply for tax-exempt Status
Starting Out

Maintaining your tax-exempt status
Existing Organizations

Expand your exempt organization knowledge
In-depth Topics

News
Stay Exempt News

- The new Form 1023-EZ, Streamlined Application for Recognition of Exemption, has been released. See www.irs.gov/form1023ez for eligibility details.

StayExempt.irs.gov – our e-Learning website.



IRS Video Portal

IRS Video PORTAL

Individuals

Businesses

Tax Professionals

Governments

Non-Profits

Español

Internal Revenue Service
United States Department of the Treasury

Search:



Learn about tax topics through video and audio presentations

Archived versions of live panel discussions • Archived webinars
Video clips • Audio archives of national phone forums

Tax Questions?
Watch Videos
Get Answers

All of our exempt organizations presentations are archived on the IRS Video Portal under the Non-Profits tab.



Send an email

tege.eo.ceo@irs.gov